

TENNESSEE REGULATORY AUTHORITY



Pat Miller, Chairman
Deborah Taylor Tate, Director
Sara Kyle, Director
Ron Jones, Director

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460 James Robertson Parkway
Nashville, Tennessee 37243-0505

March 9, 2005

Lance J.M. Steinhart
1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005

RE: Acceris Communications Corp.
Docket No. 04-00438

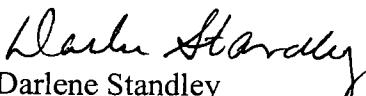
Dear Mr. Steinhart:

On February 10, 2005, a response to the Tennessee Regulatory Authority's January 24, 2005 Data Request was received regarding Acceris Communications Corporation's application for a Certificate of Convenience and Necessity to provide competing facilities based and resold local service in Tennessee. Upon review of Acceris Communications financial information, provided in the form of a Balance Sheet, Income Statement and Statement of Cash Flow, we are in need of additional information. Please provide the following:

1. Please provide specific information regarding access to any capital resources, or any other source of funding available to Acceris Communications Corporation that were not provided in response to the original data request in this matter.
2. Please provide copies of any loan commitments, letters of credit, vendor credits, etc. including those that may be provided in response to the previous question.

It is requested that this information be provided no later than 2:00 pm on March 25, 2005 and that you reference Docket Number 04-00438 on the response. In accordance with TRA Rules, please submit either (1) thirteen written copies of your response or (2) four written copies and an electronic version. Should you have any questions regarding this request, please contact Lisa Foust at (615) 741-2904 extension 220.

Sincerely,


Darlene Standley
Utilities Division Chief

cc: Docket File
David Silverman
H. LaDon Baltimore/Local Counsel